

106TH CONGRESS  
1ST SESSION

# H. R. 1640

To amend the Internal Revenue Code of 1986 to restore and make permanent the exclusion from gross income for amounts received under qualified group legal services plans.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 29, 1999

Mr. RANGEL introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to restore and make permanent the exclusion from gross income for amounts received under qualified group legal services plans.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. EXCLUSION FOR AMOUNTS RECEIVED UNDER**  
4                       **QUALIFIED GROUP LEGAL SERVICES PLANS**  
5                       **RESTORED AND MADE PERMANENT.**

6       (a) IN GENERAL.—Subsection (e) of section 120 of  
7       the Internal Revenue Code of 1986 is amended to read  
8       as follows:

1       “(e) APPLICATION OF SECTION.—This section and  
2 section 501(c)(20) shall apply to taxable years begin-  
3 ning.—

4               “(1) after December 31, 1976, and before July  
5       1, 1992, and

6               “(2) after June 30, 1999.”

7       (b) EFFECTIVE DATE.—The amendment made by  
8 subsection (a) shall apply to taxable years beginning after  
9 June 30, 1999.

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